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AUTHOR Curley, John R.
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ABSTRACT

The Public Law (PL) 81-874 Impact Aid Program (IAP), first authorized in 1950, was originally designed to provide financial relief to local education agencies (LEAs) that had been impacted by the expanded activities of the armed forces and other federal activities. This document describes the expansion of military activities at Fort Drum, New York, to illustrate how federal activities affect LEAs and how the financial burden has been shared at the federal, state, and local levels. In 1984, an increase in military personnel at Fort Drum led to the anticipation of higher enrollments in area schools. Because the IAP has not been fully funded and payments must be "ratably" reduced, a greater proportion of the increased educational costs is borne by state and local taxes. At the end of the 5-year military expansion period at Fort Drum, the impact on most LEAs, although significant, was actually less than expected. At the end of the 1988-89 school year, only two out of the six LEAs were heavily impacted. These two school districts received more federal Impact Aid than the other area districts. These LEAs experienced an increase in student enrollment, an increase in the number of special-needs students, and an expansion of kindergarten programs. Five tables and endnotes are included. (LMI)

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Expanded Federal
Activities And The Impact
Aid Program: An Operational View

by

John R. Curley
Associate
New York State Education Department
Room 542 State Education Building
Albany, N.Y. 12234
(518) 474-4815

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The Public Law (P.L.) 81-874 Impact Aid Program, first authorized in 1950, was originally designed to provide financial relief to local educational agencies (LEAs) which had been impacted by the expanded activities of the armed forces during and following World War II and by other federal activities.¹ The enactment of the Impact Aid Program was reportedly² an attempt by the Congress to establish a single program in place of previous authorizations administered by a dozen federal agencies to compensate LEAs affected by various federal activities. Federal agencies previously providing such assistance included the several branches of the military, the Departments of Agriculture and the Interior, the Federal Work Agency, the Panama Canal Company and the Tennessee Valley Authority.

Impact Aid, unlike other federal education programs, is not a means of implementing federal education policy.³ Neither is it a program for a categorical purpose. Rather, Impact Aid payments made to LEAs are treated simply as revenue to support basic educational services. There are no restrictions or controls on how funds are to be expended except that additional funds received by LEAs for federally-connected pupils who are also handicapped must be used to meet the special educational needs of those pupils.

The expansion of military activities at Fort Drum in New York State illustrates how federal activities impact on LEAs, a situation which the Impact Aid Program was originally designed to address, and how the financial burden has been shared at the federal, State and local levels.

THE FORT DRUM EXPANSION HISTORY

On September 11, 1984, the U. S. Army announced that it would be stationing the 10th Mountain light infantry division⁴ at Fort Drum, which occupies 107,265 acres just outside the City of Watertown in northern New York. Fort Drum had not had an active regular army division since World War II, and for the last 40 years had been used only for Army Reserve training and as a National Guard post.

It was clear that the influx of soldiers and their dependents would heavily impact the schools of the Fort Drum area. The Fort population itself was scheduled to increase by about 9,000 military personnel from 1984 to 1989 and more than 14,000 military dependents were expected to move into the area.⁵ The

total impact of the expansion of Fort Drum additionally included thousands of civilian workers employed by the Fort as well as thousands more civilians drawn by expanded employment opportunities in the area and their dependents. Initially, a total population increase of approximately 29,000 had been projected for the immediate Fort Drum area by 1990 as a result of the expansion.

A Fort Drum Steering Council was established to help plan and coordinate the efforts of agencies at all governmental levels to meet the needs of the three Counties of Jefferson, Lewis, and St. Lawrence which surround Fort Drum as the new residents were absorbed into local communities.

The Council has reported that the increase in population was actually much greater than expected, totaling 35,000 during the five year period or 6,000 more than originally projected. Because of greater proximity to the activity centers of the Fort, most of the off-post population growth occurred in Jefferson County, resulting in a 25 percent increase in the civilian labor force in that County. The labor force in Lewis County remained about the same and actually declined in St. Lawrence County over the same period of time.

Thousands of housing units needed to be constructed; roads, sewers and water lines needed to be expanded and improved; and health, education and social services needed to be provided to the thousands of new residents. To help meet the housing and infrastructure needs of the Fort Drum area, the State established the Development Authority of the North Country in 1985 and through this agency provided \$30 million for these purposes.

A total of 9,700 housing units were required for the incoming military and non-military families. Under the concept of privatization, Section 801 of the Military Construction Act authorized the off-base construction of 2,000 new housing units by private investors to be rented by the military for a period of 20 years. In addition, almost 2,000 Army Family Housing units, owned and operated by the federal government, were constructed on-post. Through government subsidies and tax credits, the costs for housing were to be kept low so that rents would be affordable.

In addition to housing, new medical facilities, chapels, shopping areas, recreation facilities, a fire

station and various other new buildings were constructed on-post under a multi-million dollar construction program. Absent from this massive construction effort by the federal government, however, was any attempt to construct new schools to house the incoming federally-connected pupils. Of the more than 10,000 new children expected to move to the area, those of school age were to be absorbed into the existing schools.

EXPECTED EFFECTS OF EXPANSION ON SCHOOLS

It was initially thought that twenty LEAs in the three County area (see Figure 1) would experience enrollments of new pupils as a result of the military expansion. These LEAs had been experiencing a period of enrollment decline, so in most of them there was sufficient unused space to accommodate the additional pupils. Of these twenty, the U. S. Department of Defense identified six LEAs that it estimated would be most significantly impacted due to the expansion, as indicated in Table 1.

TABLE I

Estimated Immigration of Pupils to The Fort Drum Area

<u>School District</u>	<u>County</u>	<u>School Age Immigration</u>		<u>Totals</u>		
		Military Connected K-6	7-12	Civilian K-6	7-12	
Watertown	Jefferson	620	265	150	120	1155
Carthage	Jefferson	480	215	130	105	930
Indian River	Jefferson	1495	730	115	90	2430
General Brown	Jefferson	85	35	55	40	215
Thousand Island	Jefferson	115	50	30	25	220
Copenhagen	Lewis	<u>45</u>	<u>20</u>	<u>30</u>	<u>25</u>	<u>120</u>
Totals		2840	1315	510	405	5070

Source: Fort Drum Steering Council February 1987
Updated Fiscal Impact Analysis, Fort Drum

Enrollment increases in these LEAs, which are generally those closest to the Fort, were expected to account for 85 percent of the overall total growth in school enrollment. Pre-kindergarten and day-care age children were not included in the estimates even though a large proportion of the children would be

of pre-school age and might eventually impact on the schools. It was further expected that some of the long time residents of the area would choose to move their residence further away from the high activity area around the Fort and that increases in property values, by as much as 75 percent, would force other low income residents to move, causing a ripple effect of increases in the enrollments of outlying LEAs.

Under the auspices of the Board of Cooperative Educational Services, a regional educational agency for the Counties of Jefferson, Lewis, Hamilton and Oneida, an education task force was established to plan for the educational problems and needs to be addressed as a result of the military expansion. Problems that were identified included lack of classroom space; an increased number and percentage of pupils with special needs; a changing pupil population to include greater numbers of bilingual and minority pupils; a lack of teaching staff, especially from minority backgrounds; and, a lack of adequate revenues to support the increased education services needed. In addition to significantly higher operating costs to State and local taxpayers due to the impact of federally-connected children on the LEAs of the Fort Drum area, some of the LEAs were also faced with capital costs for new construction, renovations to existing facilities, for new buses and other equipment.

THE FINANCING OF SCHOOLS IN THE FORT DRUM AREA

The largest source of revenue for LEAs in New York is typically the local property tax. The full value of taxable real property is determined by the State Board of Equalization and Assessment. Equalization rates are used to arrive at property full value equivalents in school districts and the full values thus determined then become a determining factor in the distribution of equalized State aid to school districts.

It is required by Law⁶ that the State Board develop equalization rates because local jurisdictions assess properties at varying fractions of full value and school districts are often not coterminous with cities or towns. Since State operating aid to schools and certain other aids are based in part on local property wealth,⁷ a common standard for measuring property wealth and establishing equalization rates is also necessary. This is accomplished through periodic market surveys of samples of properties.

However, equalization rates are based on data that is several years old and do not reflect changes in property values until several years later. The July, 1983 survey of properties, for example, was first used for equalization rate purposes in relation to 1986 assessment rolls. Further, the 1983 survey was not used in and of itself but was averaged with the next prior survey, taken in July 1980. The averaging of these two surveys produced a 1986 standard that approximated the full values of January, 1982.⁸ The lag time becomes even longer when the full value standard is used to determine State aid for schools because for that purpose the July 1980 survey was used through the 1988-89 school year (a 9 year lag) and the July 1983 survey was used through 1992-93 (a 10 year lag).⁹

There are problems in raising local property taxes which particularly affected the ability of LEAs in the Fort Drum area to finance the increased costs of educating the newly arrived federally-connected pupils. In their study of equalization rates in New York, Pillai and Cupoli had found population growth positively correlated with the under-estimation of property values and that changes in assessed property values are not necessarily reflected in the tax rolls on a timely basis.¹⁰ Although new housing and commercial establishments spurred by the Fort Drum expansion ultimately add to the tax rolls, this is not immediate. Consequently, taxpayers are not treated equitably and property tax revenue is not raised as fully as it might be. At the same time it reduces local property tax revenues, delayed revaluation of improved property has the effect of increasing State aid by making the LEAs appear less wealthy by the property value measure. Table 2 indicates how the three Counties of Jefferson, Lewis and St. Lawrence ranked relatively low among the 57 counties outside of New York City in full property value. The full value of property in Jefferson and Lewis Counties, actually declined from 1984 to 1989 relative to other counties while the ranking of St. Lawrence County remained about the same.

TABLE 2

County Rank *On A Per Pupil Basis:
Property Full Value And State Aid To Schools,
Selected Counties

County	Full Value By Year		State Aid By Fiscal Year	
	1984	1989	1984	1989
Jefferson	40	42	10	4
Lewis	39	52	3	8
St. Lawrence	50	49	5	1

* Out of 57 counties exclusive of New York City

Source: Financial Data for School Districts, for fiscal year ended June 30, 1989, Office of the New York State Comptroller.

State aid is, for the most part, paid in inverse proportion to school district wealth. In determining such wealth, equal weight is given to property wealth and to per capita income. The issue of taxation is thus further complicated by the fact that not only is federal property not taxable by state or local units of government, but federally-connected persons may also not be subject to certain other taxes. Under the Soldiers and Sailors Relief Act of 1940, for example, persons in the armed forces may establish residency and register their vehicles in whichever state they choose. Many do so in states that have no income tax, so they pay no state or local income taxes.¹¹ When military personnel claim non-resident status their

income cannot be reflected in total LEA wealth, thus making the LEA appear less wealthy.

As a result of these peculiarities in determining wealth, the LEAs in these three counties ranked relatively high in the amounts of State aid received on a per pupil basis relative to other counties (see Table 2). Many of the LEAs in these counties receive 70 percent or more of their total revenue from State aid.

Furthermore, purchases at Commissaries and Post Exchanges are not subject to State and local taxes and are in direct competition with local businesses which do pay sales taxes and generate property, income and other taxes as well. Nonfederally-connected families residing in federally affected areas in some cases might, consequently, in effect subsidize the presence of federally-connected children by paying disproportionately higher State and local taxes.

In addition to the several different types of regular State aids that all LEAs in the State receive, as a result of the sudden and sometimes dramatic increases in pupil enrollments in LEAs affected by the Fort Drum expansion, the State, beginning in the 1986-87 school year, authorized a special appropriation to be paid to Fort Drum impacted LEAs as shown in Table 3. This special aid has continued at the \$2.63 million level into the 1994-95 school year.

TABLE 3

Distribution Of Special Fort Drum State Aid

<u>School District</u>	<u>County</u>	<u>1986-87</u>	<u>1987-88</u>	<u>1988-89</u>	<u>1989-90</u>	<u>1990-91</u>
South Jefferson	Jefferson	110,170	72,910	96,750	-0-	-0-
Indian River	Jefferson	354,430	494,615	605,250	970,75	1,375,311
General Brown	Jefferson	-0-	-0-	130,000	-0-	-0-
Thousand Islands	Jefferson	216,430	197,570	154,250	17,000	61,500
Watertown	Jefferson	750,030	801,205	789,750	458,250	343,688
Carthage	Jefferson	539,120	462,070	501,000	863,750	647,813
Copenhagen	Lewis	50,140	30,475	29,750	7,500	5,625
Lowville	Lewis	170,890	123,855	85,250	152,250	114,188
Gouverneur	St. Lawrence	108,790	117,300	108,000	30,500	76,875
TOTALS		\$2,300,000	\$2,300,000	2,500,000	\$2,500,000	\$2,625,000

THE IMPACT AID PROGRAM

There are several Sections of the Impact Aid Program through which funds are provided to schools. An LEA may apply for compensation under Section 2 when the federal acquisition of property within the LEA since 1938 represents at least 10 percent of the total assessed valuation of all real property in the LEA, and has placed a substantial and continuing financial burden on the LEA, the revenue loss for which the LEA is not being substantially compensated. LEAs are entitled by Statute to receive an amount each year equal to the amount of tax revenue for the property, in an unimproved condition, that has been lost to the LEA as a result of federal acquisition. In the Fort Drum area, only the Indian River School District receives funds under this Section.

Under Section 3, aid is provided to LEAs for federally-connected children who are in average daily attendance (ADA) in the schools. A minimum of either 3 percent of ADA totaling at least 10 ADA or 400 ADA must be federally-connected for an LEA to qualify for compensation under this Section. There are basically two classifications of such children - 3(a) children being those who both reside on federal property and have a parent either employed on federal property or in the uniformed armed services or 3(b) children, who either reside on federal property or have a parent employed on federal property or in the uniformed armed services. Included as federally-connected pupils are pupils who reside in low-rent housing property which is tax exempt by federal authority. There are separate appropriations for Sections 3(a) and 3(b) and LEAs are differentially compensated under these two classifications of children.

It is through Section 3, that the federal government generally attempts to address both the burden of a reduced tax base resulting from the federal acquisition of real property and the financial burden on LEAs of serving an increased pupil population due to federal activities.¹² Section 3, involves the largest number of LEAs and has the largest appropriation, which was \$724.1 million in FY 1991. The Section 2 FY 1991 appropriation by contrast was only \$16.6 million.

The Impact Aid Program, however, is not fully funded with the result that federal payments for all

but certain pupils under Subsection 3(a) have had to be ratably reduced. For FY 1991, \$585.5 million was appropriated for Subsection 3(a) pupils, and \$136.6 million for Subsection 3(b) pupils. Although a 3(b) pupil was originally supposed to be paid at 50 percent of a 3(a) pupil, payments were later reduced by limiting 3(b) pupils to lesser percentages of entitlement. This entitlement amount is further eroded by the ratable reduction of the payment amount that is allowed because of insufficient appropriations. Only those LEAs with a sizable population of 3(a) pupils receive any significant Federal Impact Aid.

Subsection 3(d)(2)(B) provides for additional assistance to LEAs with 50 percent or more of ADA federally-connected if, even though the LEA is making a reasonable tax effort and availing itself of state and other financial assistance, the total funds available to the LEA are less than that necessary to provide a level of education equivalent to comparable LEAs in the state. Only a few LEAs in the entire country receive assistance under this Subsection, and the Indian River School District is the only one in the Fort Drum area that eventually did qualify.

Section 6 provides funds for the free public education of children who reside on federal property when (a) no state or local tax revenues may be expended for the education of such children, or (b) no LEA is able to provide for the education of such children. Section 6 pupils are military dependents residing on U.S. military bases. In 1986 there were about 29,000 of these pupils in 17 schools in the U.S. which were operated by the federal government.¹³ Six "Section 6 arrangements" with LEAs also existed whereby tuition or other payments are made to the LEAs for such federally-connected pupils. The federal government could have, but chose not to fund the education of Fort Drum children through Section 6, either by constructing a school on-post or by making tuition payments to LEAs.

Because the Impact Aid Program has not been fully funded and payments for the federally-connected pupils have had to be ratably reduced, a greater proportion of the burden of the increased educational costs resulting from federal activities in many cases has had to be borne by State and local taxes. Despite the impact the expansion of Fort Drum has had in terms of enrollments and increased costs in LEAs, the Impact Aid Program does not, in general, provide much additional revenue to these LEAs.

One reason is that off-post housing was built through the private sector and is technically taxable, so the military children living off-post are counted only as 3(b) eligibles under Impact Aid and LEAs receive only a token amount of federal aid for these children. Also, since many of the 801 housing projects negotiated payments in lieu of taxes (PILOTS), at least for the first several years, these properties are not included in the determination of LEA property wealth. The children residing in the housing are, however, counted in the calculations of State aid. The double effect of these factors is the generation of greater amounts of State aid for the LEAs. The amounts of federal Impact Aid received during the five-year expansion period by Fort Drum area LEAs are given in Table 4.

TABLE 4

Federal Impact Aid Received By Fort Drum Area Schools

<u>School District</u>	<u>1984-85</u>	<u>1985-86</u>	<u>1986-87</u>	<u>1987-88</u>	<u>1988-89</u>
Indian River	4,322	7,551	16,156	332,072	736,889
Carthage	270,392	277,406	259,235	261,533	520,454
Thousand Islands	-0-	-0-	4,851	6,615	17,079
Watertown	25,212	23,856	26,060	275,091	166,332
Copenhagen	-0-	729	-0-	2,112	4,139
General Brown	-0-	-0-	-0-	-0-	-0-

A companion program to P.L. 81-874 is the P.L. 81-815 Program which provides assistance for the construction of school facilities in LEAs which have had substantial increases in enrollments as a result of increased federal activities and have "unhoused" pupils. Eligibility for aid under Subsections 5(a)(1) and/or 5(a)(2) of P.L. 81-815 requires an estimated increase over a four-year period of at least 20 pupils representing at least 6 percent of the LEAs average daily membership (ADM) or an increase of 1,500 pupils, whichever is less. The 5(a)(1) pupils are comparable to P.L. 81-874 3(a) pupils and the 5(a)(2) pupils are comparable to P.L. 81-874 3(b) pupils. There are other Sections as well for the construction of schools on federal property, for schools on Indian lands and for LEAs in which federal property

constitutes a substantial portion of total property. The appropriation amounts for the P.L. 81-815 program have clearly been inadequate to meet the need. In U.S. Department of Education listings¹⁴ of applications received under all Sections, the total of funds needed based on estimated entitlement was well over \$100 million. Yet, for Fiscal Year (FY) 1990, all of P.L. 81-815 was funded at only \$15 million.

Funding under P.L. 81-815 is provided first to the LEA having the highest priority ranking and once that LEA has been fully funded, the next ranked LEA is fully funded and so on until the funds are exhausted. In a Report to the Congress, the U. S. General Accounting Office was critical of this practice of funding the first priority ranked LEA fully before providing any funding to subsequently ranked LEAs and recommended a pro-rata distribution of the funds among a greater number of the higher priority projects.¹⁵

Although the two most heavily impacted LEAs in the Fort Drum area, the Indian River and Carthage School Districts, applied, beginning in 1987-88 for federal funds under P.L. 81-815 to construct necessary additional classroom space, they were not funded during the expansion period in part because the P.L. 81-815 Program was so vastly underfunded.

The Indian River School District had a priority ranking of number 2 in FY 1989 and number 3 in FY 1990, but did not receive federal construction aid until FY 1991 when P.L. 81-815 funding increased to \$26 million and a \$4.3 grant was finally awarded to this LEA. Although the expansion of the Fort is now over, this aid has still been needed for construction to replace temporary classrooms and to meet a continuing increase in pupils as those children who were formerly of pre-school age continue to contribute to enlarged kindergarten and subsequent grade level classes. Ten mobile classroom units were purchased and other space was rented while new schools were constructed or old ones renovated.

The federal construction aid, however, was insufficient to fund all construction so the local voters approved a \$12.8 bond issue in 1994 for further additions and renovations to the Indian River schools. The State will pay 93 percent of this cost through construction aid because Indian River is a low wealth LEA.

ACTUAL EFFECTS OF EXPANSION ON TWO SCHOOL DISTRICTS

At the conclusion of the Fort Drum five year expansion period, the impact on most LEAs, although significant, was found to be actually less than expected. By the 1988-89 school year when the expansion was virtually completed, of the six LEAs listed in Table I only the Indian River and Carthage School Districts had been heavily impacted.

Table 4 shows that the Indian River and Carthage School Districts did receive the most federal Impact Aid of all of the districts in the Fort Drum area. Although traditionally, military dependents on Fort Drum had attended schools in Carthage because it is geographically closer, most of the new housing was constructed in the Indian River area.

In addition to increases in enrollment, these LEAs experienced a significant change in the make-up of the pupil population. Table 5 shows how there were increases in the numbers and percentages of children who were of minority background, disadvantaged or handicapped. These children because of their special needs are, of course, more expensive to educate.

TABLE 5

Actual Changes in Pupil Populations, Selected School Districts

	<u>1984-85</u>	<u>1985-86</u>	<u>1986-87</u>	<u>1987-88</u>	<u>1988-89</u>	% Change 1984-85 to 1988-89
<u>Indian River</u>						
Total enrollment	1869	1890	1915	2227	2770	+48.2
Minority enrollment	9	9	25	130	330	+11.4
Disadvantaged pupils	402	454	451	445	626	+55.7
Handicapped pupils	88	86	94	127	160	+81.8
<u>Carthage</u>						
Total enrollment	2909	3003	3044	3067	3226	+10.9
Minority enrollment	87	138	183	288	323	+ 7.0
Disadvantaged pupils	454	501	496	498	501	+10.4
Handicapped pupils	376	364	389	311	384	+ 2.1

There were other attendant problems associated with the influx of new pupils. For example, the Indian River School District had to increase the number of kindergarten sections from 5 to 10 and, with only five kindergarten teachers and limited space, had to implement double sessions to accommodate the influx of pupils. Those teachers began working 9 hour days and were compensated at an additional 50 percent of salary.

The Indian River School District continued to grow dramatically even beyond the five year base expansion, and by 1994 totaled over 4,000 pupils, one-third of them minorities.

SUMMARY

The federal Impact Aid Program, consisting of several Sections and Subsections of Public Laws 81-874 and 81-815, was implemented with the intention of compensating LEAs for the burden imposed on local taxpayers because of the loss of taxable property and increased number of children to educate as a result of federal activities. The Program is underfunded and there has been a retreat by the federal government from supporting 3(b) pupils as originally intended at one-half the amount of a 3(a) pupil. This has meant in many instances that LEAs are not receiving federal funds commensurate with the fiscal burden imposed by federal activities.

Even though school finance has changed markedly since the inception of the Impact Aid Program in 1950 and much state aid to schools is based on principles of equalization, thereby relieving less wealthy LEAs of a greater part of the responsibility for raising school revenues, there is still a local cost for federally-connected pupils. In the Fort Drum area, the State has had to appropriate special Fort Drum Aid above and beyond the regular State Aid program to make up for the fact that the federal Impact Aid Program is insufficient to meet the need. Federal properties and federally-connected individuals are often not subject to property, sales or personal income taxes. In this way, the financial burden has been largely shifted to the local and State taxpayers.

The basic rationale of the Impact Aid Program, that the federal government has an obligation to compensate LEAs for the revenue burden of lost taxes and for the service burden of educating federally-connected pupils, is still valid. The expansion of Fort Drum and the impact it has had on Indian River, Carthage and other LEAs in the Fort Drum area provides a current example of how the Program may not be adequately meeting the federal obligation in all LEAs. Perhaps changes in Program design and operation are needed to ensure that funds are more equitably directed to where needed. Certainly full funding would also help in the realization of the objectives of the Program. The necessary reauthorization of the Program in 1994 gives Congress an opportunity to re-examine the Program as it currently operates and to make needed changes.

NOTES

1. Commission on the Review of the Federal Impact Aid Program, A Report on the Administration and Operation of Title 1 of Public Law 874, Eighty-First Congress (Washington, D. C.: U. S. Department of Education, September 1, 1981), 102.
2. Ibid
3. Ibid, 104.
4. The Mountain designation has a historical basis because soldiers were once trained at Fort Drum to fight in the mountains of Europe. The Division is light infantry, without artillery or tanks and thus capable of rapid mobilization and deployment.
5. U. S. Department of Defense, Fort Drum Preliminary Fiscal Impact Analysis (Washington, D. C., February, 1986).
6. Section 1314, New York State Real Property Tax Law.
7. Section 3602, New York State Education Law.
8. New York State Board of Equalization and Assessment. Understanding The Equalization Rate (Albany, New York, October, 1986).
9. New York State Board of Equalization and Assessment. Annual Report, 1985 (Albany, New York).
10. Vel Pillai and Edward M. Cupoli, "Errors In Full Value Equalization Rates And Their Implications On Intergovernmental Relations," Journal of Education Finance, Vol. 10 No. 1.
11. Thomas R. Shipley, "Impact Aid: Where Did It Come from and Where is it Going?" School Business Affairs, Vol. 51, No. 4.
12. Federal Register Department of Education, 34 CFR Part 222 (November 17, 1986) p. 41562.
13. U. S. General Accounting Office. Report to the Congress: DOD Schools, Funding and Operating Alternatives for Education of Dependents (Washington, D.C., December 1986) 2.
14. U. S. Department of Education "Order of Priority Indices and Estimated Funds Needed, Public Law 81-815 - Sections 5 and 14(c), "Fiscal Year 1990.
15. U. S. General Accounting Office - Impact Aid: Most School Construction Requests Are Unfunded and Outdated (Washington, D.C., July 1990).